

**59-2-1359 Collection of taxes -- Removal or destruction of property.**

The tax commission may, under the conditions existing in this section, declare the taxes to be immediately due and payable if it finds:

- (1) that the owner or lessee of any real property, including improvements, subject to taxation within the state is removing, destroying, or is about to remove or destroy the property to such an extent as to render doubtful the payment of delinquent taxes, penalty, and interest, if any, and the payment of current taxes; or
- (2) that the continued operation and extraction of ores and minerals from mine or mining claims, or the method employed by the owner or lessee, contractor, or other person working upon or operating any mine or mining claim will render doubtful the payment of delinquent taxes, penalty, and interest, if any, for past years or the current year.

Amended by Chapter 4, 1992 General Session